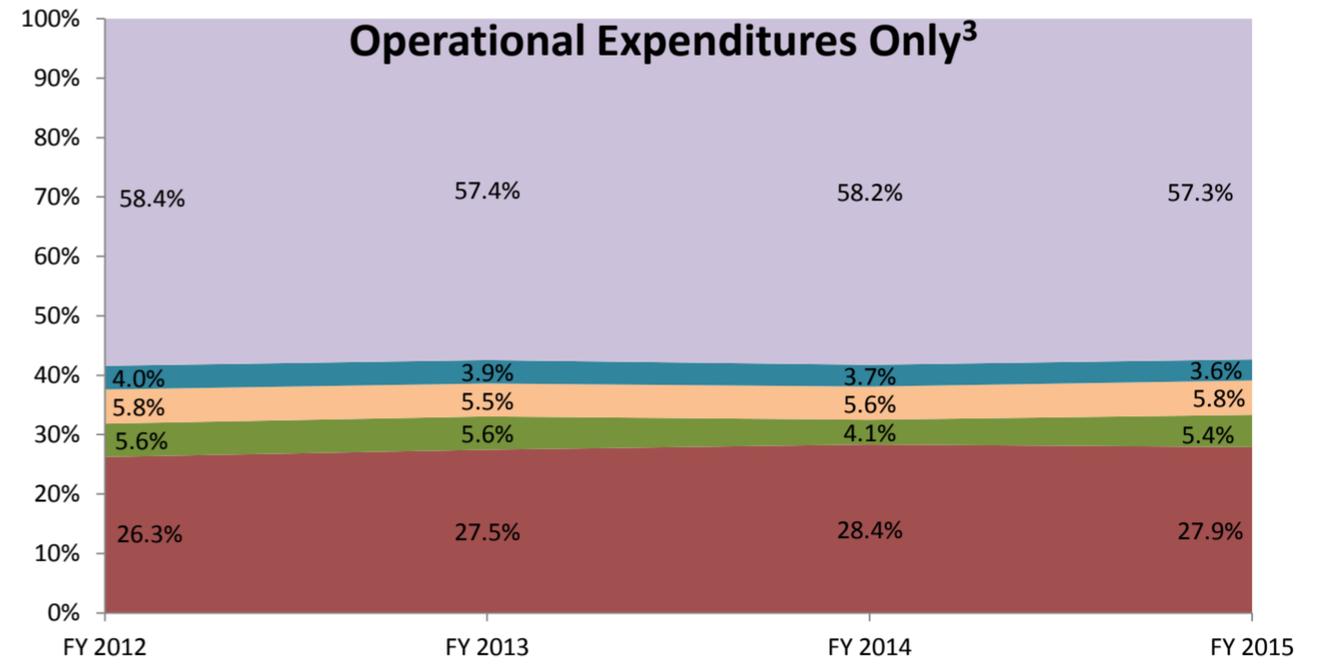
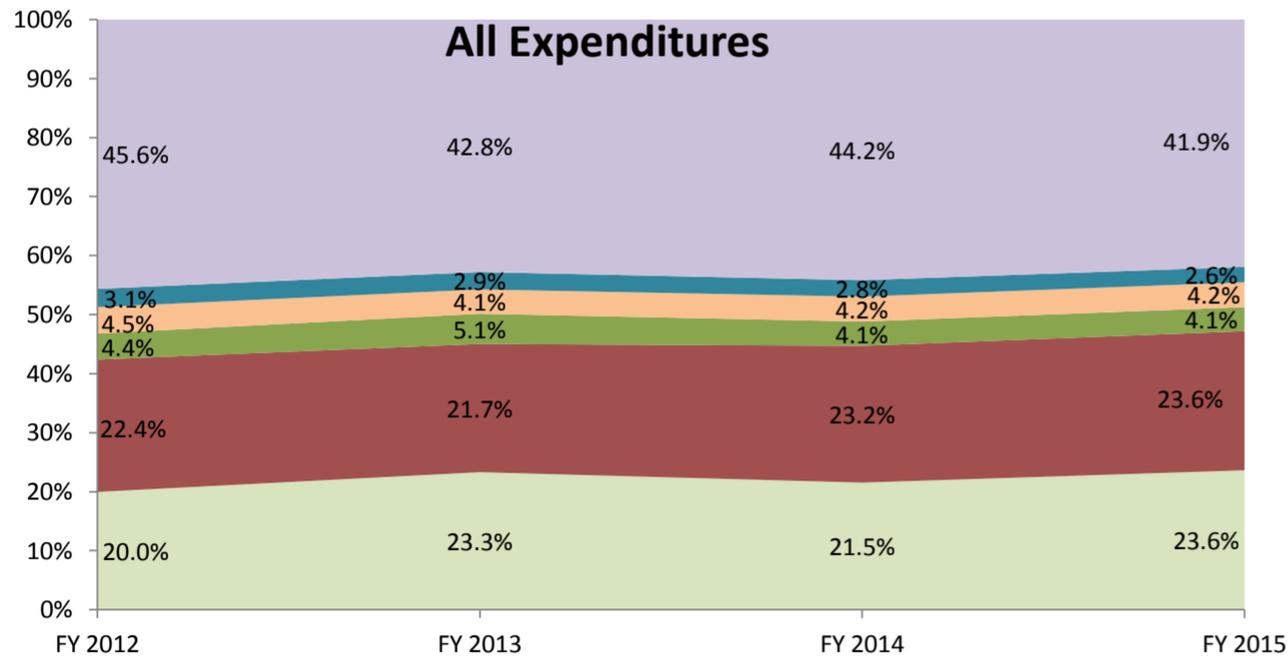


School Corporation Expenditures by Account
Biannual Financial Report Data
Monroe-Gregg School District (5900)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,018,389	39.9%	\$7,012,897	47.2%	\$5,768,881	45.6%	\$5,968,467	42.8%	\$6,524,936	44.2%	\$6,546,664	41.9%
Student Instructional Support	\$779,907	5.2%	\$1,196,961	8.1%	\$957,080	7.6%	\$985,531	7.1%	\$1,035,087	7.0%	\$1,065,722	6.8%
Total	\$6,798,296	45.1%	\$8,209,859	55.3%	\$6,725,962	53.2%	\$6,953,998	49.9%	\$7,560,023	51.2%	\$7,612,386	48.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,084,649	20.5%	\$3,854,850	26.0%	\$3,389,950	26.8%	\$3,743,637	26.8%	\$4,029,802	27.3%	\$4,316,228	27.6%
Non Operational	\$5,182,878	34.4%	\$2,783,485	18.7%	\$2,523,923	20.0%	\$3,251,221	23.3%	\$3,182,158	21.5%	\$3,691,433	23.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,267,527	54.9%	\$6,638,335	44.7%	\$5,913,873	46.8%	\$6,994,858	50.1%	\$7,211,960	48.8%	\$8,007,661	51.3%

Grand Total	\$15,065,823	\$14,848,193	\$12,639,835	\$13,948,856	\$14,771,983	\$15,620,047
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- Non Operational
 - Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement
- Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.
 Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.
 Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Monroe-Gregg School District (5900)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement							
11025 Regular Programs Non Special Education Preschool	\$0	\$349,680	\$66	\$267	NA	-99.9%	304.5%
11050 Regular Programs Full Day Kindergarten	\$0	\$58,293	\$232,969	\$168,566	NA	189.2%	-27.6%
11100 Regular Programs Elementary	\$1,803,081	\$2,487,446	\$1,888,183	\$1,871,150	3.8%	-24.8%	-0.9%
11200 Regular Programs Middle/Junior High	\$298,895	\$1,027,615	\$848,807	\$832,585	178.6%	-19.0%	-1.9%
11300 Regular Programs High School	\$1,264,258	\$1,363,404	\$1,274,225	\$1,259,905	-0.3%	-7.6%	-1.1%
11350 Regular Programs High School - Academic Honors Diploma	\$3,000	\$11,918	\$30,187	\$38,989	1199.6%	227.1%	29.2%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$56,453	\$71,932	\$12,426	\$13,505	-76.1%	-81.2%	8.7%
11470 Regular Programs Vocational Education - Business Education	\$94,751	\$118,912	\$119,721	\$119,875	26.5%	0.8%	0.1%
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$109,441	\$137,386	\$107,304	\$108,630	-0.7%	-20.9%	1.2%
11610 Regular Programs Alternative Education Programs - Elementary	\$0	\$0	\$659	\$0	NA	NA	NA
11620 Regular Programs Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$126	\$0	NA	NA	NA
11630 Regular Programs Alternative Education Programs - High School	\$0	\$0	\$69,510	\$86,226	NA	NA	24.0%
11910 Regular Programs Other Regular Programs - Competency Testing	\$0	\$0	\$0	\$10,495	NA	NA	NA
12110 Special Programs Gifted and Talented - Gifted And Talented	\$16,235	\$40,351	\$1,837	\$24,843	53.0%	-38.4%	1252.7%
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$393,278	\$117,075	\$370,282	\$431,167	9.6%	268.3%	16.4%
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$0	\$135	NA	NA	NA
12330 Special Programs Physical Impairment - Visual Impairment	\$0	\$0	\$0	\$4,167	NA	NA	NA
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$115	\$3,184	\$3,669	NA	3093.0%	15.2%
12350 Special Programs Physical Impairment - Homebound	\$6,758	\$5,790	\$17,324	\$9,756	44.4%	68.5%	-43.7%
12410 Special Programs Emotional Disabilities - Full Time	\$0	\$186,148	\$129,836	\$121,888	NA	-34.5%	-6.1%
12520 Special Programs Culturally Different - Compensatory	\$4,000	\$5,383	\$3,000	\$0	NA	NA	NA
12610 Special Programs Learning Disability	\$2,304	\$224,036	\$301,500	\$341,535	14722.3%	52.4%	13.3%
12810 Special Programs Special Education Preschool	\$83,210	\$65,327	\$117,519	\$77,469	-6.9%	18.6%	-34.1%
12900 Special Programs Other Special Programs	\$44,265	\$36,349	\$142,564	\$106,744	141.1%	193.7%	-25.1%
13300 Adult/Cont. Ed. Programs Occupational Programs	\$0	\$100	\$0	\$0	NA	NA	NA
14100 Summer School Programs Elementary	\$0	\$0	\$4,083	\$8,511	NA	NA	108.5%
14300 Summer School Programs High School	\$17,534	\$9,631	\$6,777	\$12,607	-28.1%	30.9%	86.0%
15100 Enrichment Programs Non-Credit	\$0	\$0	\$5,718	\$0	NA	NA	NA
16100 Remediation Remediation Testing	\$200	\$0	\$0	\$0	NA	NA	NA
16200 Remediation Preventive Remediation	\$33,604	\$2,824	\$136,258	\$135,547	303.4%	4700.6%	-0.5%
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$0	\$0	\$3,821	\$617	NA	NA	-83.9%
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$55,435	\$112,319	\$164,392	\$103,569	86.8%	-7.8%	-37.0%
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$210,415	\$130,606	\$0	\$91,141	-56.7%	-30.2%	NA
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$0	\$15,712	\$12,722	\$6,390	NA	-59.3%	-49.8%
22110 Instruction Imp. of Instruction - Service Area Direction	\$25,449	\$43,666	\$74,887	\$50,113	96.9%	14.8%	-33.1%
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$988	\$1,479	\$0	\$3,624	266.8%	145.0%	NA
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$3,000	\$180	\$0	\$0	NA	NA	NA
22220 Instruction Library/Media Services - School Library	\$150,811	\$164,928	\$131,571	\$160,596	6.5%	-2.6%	22.1%
22230 Instruction Library/Media Services - Audiovisual	\$623	\$1,285	\$923	\$674	8.2%	-47.5%	-26.9%
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$98,308	\$0	\$0	NA	NA	NA
22360 Instruction Instruc. Related Tech. - Network Support	\$166,746	(\$60,976)	\$173,292	\$33,278	-80.0%	NA	-80.8%
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$0	\$183,710	\$139,262	\$308,432	NA	67.9%	121.5%
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$1,930	\$1,965	\$0	\$0	NA	NA	NA
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$168,956	\$0	\$0	\$0	NA	NA	NA
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$257,808	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total							
	\$5,273,425	\$7,012,897	\$6,524,936	\$6,546,664	24.1%	-6.6%	0.3%
Student Instructional Support							
21120 Students Attend. & Social Work Serv. - Attendance Services	\$11,484	\$28,871	\$6,847	\$2,101	-81.7%	-92.7%	-69.3%
21220 Students Guidance Services - Counseling Services	\$88,087	\$228,018	\$177,311	\$176,671	100.6%	-22.5%	-0.4%
21230 Students Guidance Services - Appraisal Services	\$27	\$3,377	\$307	\$0	NA	NA	NA
21340 Students Health Services - Nurse Services	\$32,408	\$45,884	\$73,140	\$74,846	131.0%	63.1%	2.3%
21420 Students Psychological Services - Psychological Testing	\$35,175	\$43,986	\$42,120	\$39,871	13.4%	-9.4%	-5.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Monroe-Gregg School District (5900)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$36,139	\$43,483	\$1,344	\$940	-97.4%	-97.8%	-30.1%				
21810 Students Special Ed. Administration - Service Area Direction	\$0	\$73,668	\$79,758	\$79,789	NA	8.3%	0.0%				
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$54,667	\$25,021	\$28,241	\$28,988	-47.0%	15.9%	2.6%				
21990 Students Other Support Services Students - Other Student Services	\$0	\$1,130	\$922	\$2,226	NA	96.9%	141.3%				
24100 School Administration Office of The Principal	\$416,828	\$703,525	\$625,098	\$660,290	58.4%	-6.1%	5.6%				
Student Instructional Support Total					\$674,815	\$1,196,961	\$1,035,087	\$1,065,722	57.9%	-11.0%	3.0%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$18,769	\$24,473	\$33,770	\$28,976	54.4%	18.4%	-14.2%				
23120 General Administration Board of Education - Service Area Assistants	\$605	\$822	\$0	\$0	NA	NA	NA				
23150 General Administration Board of Education - Legal Services	\$17,140	\$12,770	\$6,596	\$17,262	0.7%	35.2%	161.7%				
23160 General Administration Board of Education - Promotion Expenses	\$26,181	\$14,013	\$9,085	\$14,624	-44.1%	4.4%	61.0%				
23190 General Administration Board of Education - Other Governing Body Services	\$12,335	\$0	\$0	\$260	-97.9%	NA	NA				
23210 General Administration Executive Administration - Office of The Superintendent	\$186,405	\$255,934	\$240,289	\$247,308	32.7%	-3.4%	2.9%				
23220 General Administration Executive Administration - Community Relations	\$3,085	\$0	\$0	\$0	NA	NA	NA				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$2,661	\$1,255	\$0	NA	NA	NA				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$7,420	\$4,695	\$37,730	\$39,227	428.6%	735.6%	4.0%				
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$0	\$381	\$0	NA	NA	NA				
25130 Central Services Fiscal Services - Budgeting	\$0	\$0	\$0	\$95	NA	NA	NA				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$22,177	\$102,129	\$49,398	\$48,995	120.9%	-52.0%	-0.8%				
25150 Central Services Fiscal Services - Payroll Services	\$38,442	\$45,733	\$53,728	\$65,233	69.7%	42.6%	21.4%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$2,153	\$0	\$0	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$1,055	\$1,633	\$0	\$0	NA	NA	NA				
25199 Central Services Fiscal Services - Other - Other	\$0	\$139,935	\$0	\$0	NA	NA	NA				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$2,667	\$21,899	\$120	NA	-95.5%	-99.5%				
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$0	\$154,284	NA	NA	NA				
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$0	\$10,562	\$3,061	NA	NA	-71.0%				
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$142,397	\$16,439	NA	NA	-88.5%				
25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$16,837	\$0	\$0	NA	NA	NA				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$2,500	\$412	\$0	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$931,533	\$1,332,764	\$1,221,341	\$1,212,205	30.1%	-9.0%	-0.7%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$15,751	\$2,207	\$3,191	\$5,057	-67.9%	129.2%	58.5%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$109,548	\$91,659	\$157,140	\$164,177	49.9%	79.1%	4.5%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$401	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$93,644	\$0	\$0	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$9,017	\$5,281	\$43,666	\$40,425	348.3%	665.4%	-7.4%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$59,373	\$84,003	\$200,546	\$208,215	250.7%	147.9%	3.8%				
27010 Student Transportation Service Area Direction	\$49,850	\$76,273	\$44,214	\$36,971	-25.8%	-51.5%	-16.4%				
27100 Student Transportation Vehicle Operation	\$209,515	\$370,329	\$418,971	\$431,815	106.1%	16.6%	3.1%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$190,418	\$258,783	\$292,675	\$285,610	50.0%	10.4%	-2.4%				
27400 Student Transportation Purchase of School Buses	\$273,815	\$259,616	\$247,201	\$493,168	80.1%	90.0%	99.5%				
27500 Student Transportation Insurance on Buses	\$62,301	\$26,362	\$0	\$17,658	-71.7%	-33.0%	NA				
27700 Student Transportation Contracted Transportation Services	\$886	\$1,732	\$3,899	\$3,120	252.3%	80.1%	-20.0%				
27900 Student Transportation Other Student Transportation Services	\$75,018	\$112,054	\$80,132	\$81,577	8.7%	-27.2%	1.8%				
27910 Student Transportation Bus Driver Training	\$793	\$4,672	\$1,301	\$318	-59.9%	-93.2%	-75.5%				
31100 Food Services Operations Service Area Direction	\$36,108	\$313,265	\$356,379	\$375,811	940.8%	20.0%	5.5%				
31200 Food Services Operations Food Preparation and Dispensing	\$226,774	\$0	\$0	\$0	NA	NA	NA				
31400 Food Services Operations Food Purchases	\$176,318	\$258,225	\$309,571	\$292,854	66.1%	13.4%	-5.4%				
31900 Food Services Operations Other Food Services	\$26,554	\$30,761	\$42,485	\$31,359	18.1%	1.9%	-26.2%				
Overhead and Operational Total					\$2,883,730	\$3,854,850	\$4,029,802	\$4,316,228	49.7%	12.0%	7.1%
Non Operational											

School Corporation Expenditures by Account
Biannual Financial Report Data
Monroe-Gregg School District (5900)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
33100 Community Service Operations	\$2,822	\$0	\$0	\$0	NA	NA	NA				
33200 Category not Specified	\$25,791	\$4,328	\$0	\$0	NA	NA	NA				
33400 Category not Specified	\$95,388	\$107,689	\$60,667	\$64,550	-32.3%	-40.1%	6.4%				
33990 Other Community Services	\$10,646	\$11,739	\$8,000	\$0	NA	NA	NA				
41000 Category not Specified	\$32,518	\$0	\$0	\$0	NA	NA	NA				
43000 Category not Specified	\$23,942	\$14,342	\$17,995	\$9,197	-61.6%	-35.9%	-48.9%				
45100 Building Acq., Const. and Impr.	\$2,675,186	\$189,542	\$206,997	\$585,105	-78.1%	208.7%	182.7%				
45400 Building Acq., Const. and Impr.	\$52,267	\$9,555	\$276,516	\$333,052	537.2%	3385.6%	20.4%				
45500 Building Acq., Const. and Impr.	\$88,768	\$151,280	\$7,782	\$12,344	-86.1%	-91.8%	58.6%				
46000 Category not Specified	\$0	\$0	\$0	\$33,388	NA	NA	NA				
47000 Category not Specified	\$327,795	\$220,061	\$310,992	\$333,375	1.7%	51.5%	7.2%				
49000 Category not Specified	\$165,217	\$0	\$2,645	\$6,321	-96.2%	NA	139.0%				
51100 Principal on Debt	\$0	\$15,000	\$225,000	\$235,000	NA	1466.7%	4.4%				
52100 Interest on Debt	\$0	\$159,281	\$473,879	\$463,840	NA	191.2%	-2.1%				
52200 Interest on Debt	\$2,153	\$60,962	\$0	\$0	NA	NA	NA				
53100 Lease Rental	\$1,233,718	\$686,048	\$544,757	\$570,634	-53.7%	-16.8%	4.8%				
53150 Lease Rental	\$0	\$537,579	\$419,243	\$395,366	NA	-26.5%	-5.7%				
53400 Lease Rental	\$0	\$400	\$400	\$750	NA	87.5%	87.5%				
54200 Advancements and Obligations	\$410,647	\$615,678	\$327,685	\$382,195	-6.9%	-37.9%	16.6%				
54250 Advancements and Obligations	\$0	\$0	\$299,599	\$252,317	NA	NA	-15.8%				
59200 Other Debt Services Obligations	\$13,751	\$0	\$0	\$0	NA	NA	NA				
60700 Category not Specified	\$0	\$0	\$0	\$14,000	NA	NA	NA				
Non Operational Total					\$5,160,609	\$2,783,485	\$3,182,158	\$3,691,433	-28.5%	32.6%	16.0%
Prorated by Fund											
26491 NA	PERF - Academic Achievement	\$48,936	\$0	\$0	\$0	NA	NA	NA			
26491 NA	PERF - Instructional Support	\$5,933	\$0	\$0	\$0	NA	NA	NA			
26491 NA	PERF - Overhead and Operational	\$25,725	\$0	\$0	\$0	NA	NA	NA			
26491 NA	PERF - Non Operational	\$1,257	\$0	\$0	\$0	NA	NA	NA			
26492 NA	Social Security - Academic Achievement	\$320,804	\$0	\$0	\$0	NA	NA	NA			
26492 NA	Social Security - Instructional Support	\$44,794	\$0	\$0	\$0	NA	NA	NA			
26492 NA	Social Security - Overhead and Operational	\$72,767	\$0	\$0	\$0	NA	NA	NA			
26492 NA	Social Security - Non Operational	\$9,497	\$0	\$0	\$0	NA	NA	NA			
26493 NA	Workman's Compensation - Academic Achievement	\$34,572	\$0	\$0	\$0	NA	NA	NA			
26493 NA	Workman's Compensation - Instructional Support	\$5,124	\$0	\$0	\$0	NA	NA	NA			
26493 NA	Workman's Compensation - Overhead and Operational	\$5,655	\$0	\$0	\$0	NA	NA	NA			
26493 NA	Workman's Compensation - Non Operational	\$1,078	\$0	\$0	\$0	NA	NA	NA			
26494 NA	Group Insurance - Academic Achievement	\$340,446	\$0	\$0	\$0	NA	NA	NA			
26494 NA	Group Insurance - Instructional Support	\$49,210	\$0	\$0	\$0	NA	NA	NA			
26494 NA	Group Insurance - Overhead and Operational	\$96,739	\$0	\$0	\$0	NA	NA	NA			
26494 NA	Group Insurance - Non Operational	\$10,431	\$0	\$0	\$0	NA	NA	NA			
26496 NA	Unemployment Compensation - Academic Achievement	\$205	\$0	\$0	\$0	NA	NA	NA			
26496 NA	Unemployment Compensation - Instructional Support	\$30	\$0	\$0	\$0	NA	NA	NA			
26496 NA	Unemployment Compensation - Overhead and Operational	\$34	\$0	\$0	\$0	NA	NA	NA			
26496 NA	Unemployment Compensation - Non Operational	\$6	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total					\$1,073,244	\$0	\$0	\$0	NA	NA	NA